Office of the Secretary, DOT

[photo]

§ 240.1

(2) Animal means any warm or cold blooded animal which, at the time of transportation, is being kept as a pet in a family household in the United States.

[Docket No. OST-2005-20331, 70 FR 7394, Feb. 14, 2005]

PART 240—INSPECTION OF ACCOUNTS AND PROPERTY

Sec.

240.1 Interpretation.

240.2 Obligation of air carriers, foreign air carriers, and ticket agents.

§240.1 Interpretation.

(a) In the exercise of the authority granted by section 407(e) of the Act, the authority of any special agent or auditor to inspect and examine lands, buildings, equipment, accounts, records, memorandums, papers or correspondence shall include the authority to make such notes and copies thereof as he deems appropriate.

(b) The term "special agent" and "auditor" are construed to mean any employee of the Bureau of Enforcement and any other employee of the Board specifically designated by it or by the Director, Office of Facilities and Operations.

(c) The issuance in the form set forth below of an identification card and credentials to any such employee shall be construed to be an order and direction of the Board to such individual to inspect and examine lands, buildings, equipment, accounts, records, and memorandums in accordance with the authority conferred on the Board by the Act.

UNITED STATES OF AMERICA, CIVIL AERONAUTICS BOARD, WASHINGTON, D.C.

Number			
Expires			

Signature

This is to certify that ______, whose signature and photograph appear hereon is a duly designated ______

of the Civil Aeronautics Board and is authorized and directed to perform the duties of said office in accordance with the laws of the United States and regulations thereunder, and his authority will be respected accordingly.

By authority of the Civil Aeronautics Board.

Secretary

CIVIL AERONAUTICS BOARD

Name	
Date Issued	
Number	
Height	
Weight	
Hair	
Eyes	
Date of Birth	

The holder hereof is authorized to investigate violations of the Federal Aviation Act, as amended, collect evidence in cases in which the regulatory authority of the Civil Aeronautics Board is or may be involved and perform other duties imposed upon him by

Under the Federal Aviation Act and part 240 of the Economic Regulations of the Civil Aeronautics Board (14 CFR part 240), the duly accredited special agents and auditors of the Board are empowered at all times to obtain access to all lands, buildings and equipment of any air carrier or foreign air carrier and to inspect, examine, and make notes and copies of all accounts, records, memorandums, documents, papers and correspondence kept or required to be kept by any air carrier, foreign air carrier or ticket agent.

The issuance of these credentials to the holder hereof constitutes an order and direction on the part of the Civil Aeronautics Board to such individual to carry out these duties as aforesaid and as more fully described in part 240 of the Board's Economic Regulations.

§ 240.2

Failure to honor these credentials will result in penalties as provided by law.

UNITED STATES OF AMERICA, CIVIL AERONAUTICS BOARD, WASHINGTON, D.C.

(Secs. 204, 407, 701, 72 Stat. 743; 49 U.S.C. 1324, 1377, 1441)

[ER-822, 38 FR 26601, Sept. 24, 1973, as amended by ER-914, 40 FR 27017, June 26, 1975; ER-941, 40 FR 58850, Dec. 19, 1975]

§ 240.2 Obligation of air carriers, foreign air carriers, and ticket agents.

Upon the demand of a special agent or auditor of the Board, and upon the presentation of the identification card and credentials issued to him in accordance with this part: (a) Any air carrier or foreign air carrier shall forthwith permit such special agent or auditor to inspect and examine all lands, buildings and equipment; (b) any air carrier, foreign air carrier or ticket agent shall forthwith permit such special agent or auditor to inspect and examine all accounts, records, memorandums, documents, papers and correspondence now or hereafter existing, and kept or required to be kept by the air carrier, foreign air carrier, or ticket agent, and shall permit such special agent or auditor to make such notes and copies thereof as he deems appropriate.

(Sec. 204(a), Federal Aviation Act of 1958, as amended, 72 Stat. 743; (49 U.S.C. 1324))

[ER-914, 40 FR 27017, June 26, 1975]

PART 241—UNIFORM SYSTEM OF ACCOUNTS AND REPORTS FOR LARGE CERTIFICATED AIR CARRIERS

Sec.

- 01 Authority Under Which Accounting and Reporting Rules and Regulations Are Prescribed and Administered.
- 02 [Reserved]
- 03 Definitions for Purposes of This System of Accounts and Reports.
- 04 Air Carrier Groupings

GENERAL ACCOUNTING PROVISIONS

- 1 Introduction to System of Accounts and Reports.
- 1-1 Applicability of system of accounts and reports.
- 1-2 Waivers from this system of accounts and reports.

- 1-3 General description of system of accounts and reports.
- 1-4 System of accounts coding.
- 1-5 Records.
- 1-6 Accounting entities.
- 1-7 Interpretation of accounts.
- 1-8 Address for reports and correspondence.
- 2 General Accounting Policies.
- 2-1 Generally accepted accounting principles.
- 2-2 Basis of allocation between entities.
- 2–3 Distribution of revenues and expenses within entities.
- 2-4 Accounting period.
- 2-5 Revenue and accounting practices.

BALANCE SHEET CLASSIFICATIONS

- 3 Chart of Balance Sheet Accounts.
- 4 General.
- 5 [Reserved]
- 3 Objective Classification of Balance Sheet Elements.

PROFIT AND LOSS CLASSIFICATION

- 7 Chart of Profit and Loss Accounts.
- General.
- Functional Classification—Operating Revenues.
- 10 Functional Classification—Operating Expenses of Group I Air Carriers.
- 11 Functional Classification—Operating Expenses of Group II and Group III Air Carriers.
- 12 Objective Classification—Operating Revenues and Expenses.
- 14 Objective Classification—Nonoperating Income and Expense.
- 15 Objective Classification—Income Taxes for Current Period.
- 16 Objective Classification—Discontinued Operations.
- 17 Objective Classification—Extraordinary Items.
- 18 Objective Classification—Cumulative Effect of Changes in Accounting Principles.

OPERATING STATISTICS CLASSIFICATIONS

- 19 Uniform Classification of Operating Statistics.
- 19-1 Applicability.
- 19–2 Maintenance of data.
- 19-3 Accessibility and transmittal of data.
- 19-4 Service classes.
- 19--5 Air transport traffic and capacity elements.
- 19-6 Public disclosure of traffic data.
- 19-7 Passenger origin-destination survey.

GENERAL REPORTING PROVISIONS—LARGE CERTIFICATED AIR CARRIERS

- 21 Introduction to System of Reports.
- 22 General Reporting Instructions.

FINANCIAL REPORTING REQUIREMENTS

23 Certification and Balance Sheet Elements.